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October 30, 2009

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10011


Clerk of the US Bankruptcy Court for
Southern District of New York
One Bowling Green
New York, NY 10004

**RE: LOCKBOURNE MANOR, INC.
MADOFF ACCOUNT #110166**

Gentlemen:

This confirms Lockbourne Manor, Inc. objects to the determination by the Trustee denying SIPA benefits. Under SIPA, the right to benefits is determined by the statement of account as of December 11, 2008, the date the fraud was disclosed and liquidation commenced.

Very truly yours,



Alan D. Bleznak

ADB/s

